## Contents\_\_\_\_

	PAGE
About the Authors	I-5
CA (Intermediate) Syllabus for Accounting Standards	I-7
Chapter 1	
<ul> <li>Introduction to Accounting Standards (ASs) and Indian Accounting Standards (Ind ASs)</li> </ul>	1
Chapter 2	
Framework for the Preparation and Presentation of Financial Statements	36
Chapter 3	
> Disclosure of Accounting Policies (AS-1)	50
Chapter 4	
> Valuation of Inventories (AS-2)	62
Chapter 5	
> Cash Flow Statement (AS-3)	81
Chapter 6	
Contingencies and events occurring after the Balance Sheet date (AS-4)	99
Chapter 7	
Net Profit or Loss for the Period, Prior Period Items and Change in Accounting Policies (AS-5)	110
Chapter 8	
> Construction Contracts (AS-7)	124
Chapter 9	
≻ Revenue Recognition (AS-9)	142
Chapter 10	
> Property, Plant and Equipment (AS-10)	159

## CONTENTS I-10 PAGE Chapter 11 > The effects of Changes in Foreign Exchange Rates (AS-11) 195 Chapter 12 > Accounting for Government Grants (AS-12) 230 Chapter 13 > Accounting for Investments (AS-13) 246 Chapter 14 > Accounting for Amalgamation (AS-14) 261 Chapter 15 > Employee Benefits (AS-15) 273 Chapter 16 > Borrowing Costs (AS-16) 317 Chapter 17 > Segment Reporting (AS-17) 335 Chapter 18 > Related Party Disclosure (AS-18) 357 Chapter 19 > Accounting for Leases (AS-19) 373 Chapter 20 ➤ Earnings Per Share (AS-20) 393 Chapter 21 > Consolidated Financial Statements (AS-21) 412

 Chapter 22
 > Accounting for Taxes on Income (AS-22)
 434

 Chapter 23
 > Accounting for Investments in Associates in Consolidated
 457

 Chapter 24
 > Discontinuing Operations (AS-24)
 478

 Chapter 25
 > Interim Financial Reporting (IFR) (AS-25)
 491

 Chapter 26
 491

> Intangible Assets (AS-26) 507

Chapter 27

> Financial Reporting of Interest in Joint Venture (AS-27) 534

	PAGE
Chapter 28	
> Impairment of Assets (AS-28)	544
Chapter 29	
Provisions, Contingent Liabilities and Contingent Assets (AS-29)	575
Solved Paper : May 2024 (Suggested Answers)	P.1
Solved Paper : Sept. 2024 (Suggested Answers)	P.14
Solved Paper : January 2025 (Suggested Answers)	P.27